



Ministry of  
Education and Science  
Republic of Latvia

# How the state budget subsidy for the work remuneration of educators reaches international schools

Procedures and criteria according to which the salaries of teachers in international schools are calculated and financed by the state

## Steps of international schools

1



The educational institution uses the State Education and Information System (VIIS) to enter and confirm the information on the number of students **by 24:00 of 5 September:**

- a) in Latvian educational programs;
- b) in International education programs.

The curriculum of the subject "Latvian Studies" requires 3 lessons a week per 10 learners.

2



[The educational institution uses the VIIS system to perform tariff drafting, as well as the submission and approval thereof \(LV\)](#)

3



The founder of an educational institution shall **within 5 business days** after the receipt of the order of the MES regarding the award of subsidy, send the ministry information on the title of the educational institution and the founder, registration number thereof, current account number of the educational institution held with the State Treasury

4



The received subsidy is used in compliance with the following conditions: it is only used for the work remuneration of the educator that the employment contract has been concluded with, the personal income tax (PIT) and the employee's MSSIC are also deducted. The subsidy shall not be used for royalties, payments for services and other types of contracts

5



**By 20 September of the current year,** the founder of the educational institution shall use the e-Reporting System of the State Treasury to prepare a report on the use of the subsidy for the period **from 1 January to 31 August of the current year and by 20 February of the following year - for the period from 1 September to 31 December** of the previous year and, upon approving the report, shall certify that the subsidy has been used for its intended purpose

### Abbreviations:

- \*MES – Ministry of Education and Science
- \*VIIS – State Education and Information System
- \*MSSIC – Mandatory social security insurance contributions
- \*PIT – Personal income tax

## Steps taken by the Ministry of Education and Science

2



Ministry of Education and Science (MES) calculates the amount of the subsidy:

- a) for work remuneration of educators involved in the implementation of the subject "Latvian Studies" and MSSIC;
- b) for the educators involved in the fulfilment of the Latvian education program for teachers' salaries and the MSSIC

for the period from **1 September to 31 December** of the current year and for the period from **1 January to 31 August** of the following year, taking into account the information approved by the educational institution in the VIIS system by 24:00 on **5 September of the respective year**

3



The MES shall check the report submitted to the State Treasury on the compliance of the use of the subsidy received in the previous period with the assigned purposes.

1



In August, MES sends a reminder letter to educational institutions regarding work due upon the commencement of the new school year in order to be awarded a subsidy. A video conference is held to provide information and answers questions of interest

4



The MES uses the VIIS system to check the tariffs entered and approved by the educational institution

5



MES issues an order on the awarding of the subsidy and sends it to the educational institution together with the financing plan

**5 September,  
24:00**



## Jointly achieved objective

The MES transfers the funding to the current account of the International school held with the State Treasury

The procedure is determined by [Cabinet Regulation No. 538 of 25 August 2020](#)

In accordance with Section 3, Paragraph four of International School Law, the regulation on international schools shall not apply to such educational institutions, the operation of which is governed by international agreements binding on the Republic of Latvia.